

Real Estate Property Tax Relief Task Force

Resolve 2025, chapter 108
Friday, October 24, 2025 at 10 a.m.
Room 127 (TAX Committee Room)
State House, Augusta, ME

Agenda: Meeting #3

- 10:00 a.m. Welcome
Chairs, Senator Nicole Groboski & Representative Ann Matlack
- 10:05 a.m. Brief overview of studies conducted by Maine Education Policy Research Institute and the County Corrections Professional Standards Council
Task Force staff
- 10:15 a.m. Follow up information from Maine Municipal Association
Amanda Campbell, Legislative Advocate

Property Tax Measures – A National Perspective

- 10:30 a.m. National Conference of State Legislatures
Joe Livingston, Program Specialist, Fiscal Affairs Program
- 11:00 a.m. Lincoln Institute of Land Policy
Ronald Rakow, Fellow
- 11:30 a.m. Task Force member discussion
- Update on contract for research and analytical support
 - Next steps towards developing recommendations
 - Additional information that members would find helpful
 - Future meeting dates
- 12:30 p.m. Adjourn

The Task Force meeting will be followed by an Invitation for Proposals subcommittee meeting at 2pm in the TAX Committee Room.



LINCOLN INSTITUTE
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Maine Real Estate Property Tax Relief Task Force Presentation

Ron Rakow, Fellow
Lincoln Institute of Land Policy

October 24, 2025



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Lincoln Institute of Land Policy

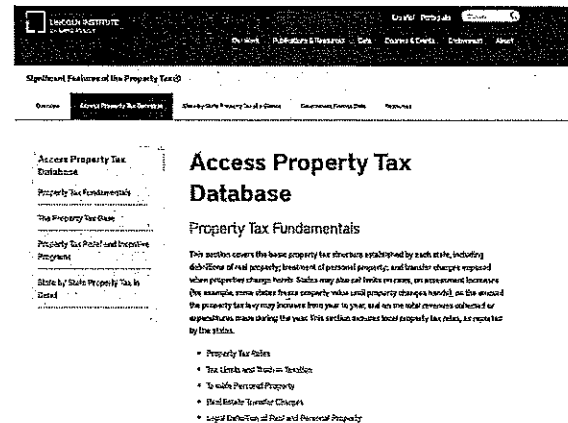
The Lincoln Institute of Land Policy seeks to improve quality of life through the effective use, **taxation**, and stewardship of land

- Located in Cambridge, MA
- Educational Mission
 - Conferences and Webinars
 - Courses and Case Studies
- Resources
 - Data and Toolkits
 - Significant Features of the Property Tax
 - State-by-State Property Tax at a Glance
 - Vertical Equity App
 - Research Materials
 - Policy Focus Reports and Briefs
 - Working papers



Significant Features of the Property Tax Database

- Searchable database on property tax elements including:
 - Property Tax Fundamentals
 - The Property Tax Base
 - Property Tax Relief and Incentive Programs
- Detailed narratives for each state are also available



Significant Features of the Property Tax

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Why is the Property Tax a Good Tax?

- Property taxes do less economic harm than alternative ways to raise the same amount of revenue, making them more economically efficient than the alternatives.
- Property taxes have less of an effect on decision-making—including location decisions—than most other taxes, making them less distortionary than the alternatives.
- **Property taxes roughly align with the benefits that property owners receive from local services, making them more equitable than the alternatives.**
- **Property taxes are highly transparent and correlate strongly with services that enhance the value and utility of property, making them unusually sensitive to local preferences on the size and scope of government.**

Source: Confronting the New Property Tax Revolt, Tax Foundation, 2024

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How Maine Property Tax Levels Compare

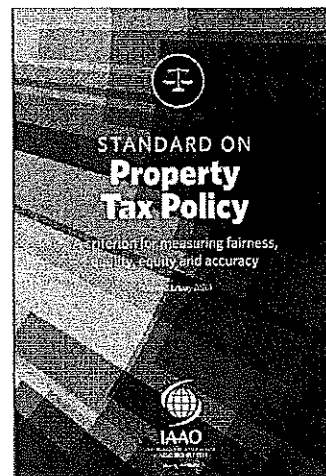
Local Property Tax Revenue, Maine and New England States, 2023						
State	Per Capita (dollars)	U.S. Rank	Percentage of General Revenue	U.S. Rank	Percentage of Personal Income	U.S. Rank
Maine	2,551.85	8	50.4%	4	3.9%	5
United States	1,956.95		28.4%		2.8%	
Connecticut	3,299.32	4	60.9%	2	3.7%	8
Massachusetts	2,993.87	6	48.6%	5	3.3%	10
New Hampshire	3,214.41	5	61.8%	1	4.1%	4
Vermont	1,451.85	34	24.6%	33	2.2%	36

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The Core Principles of Property Tax Policy

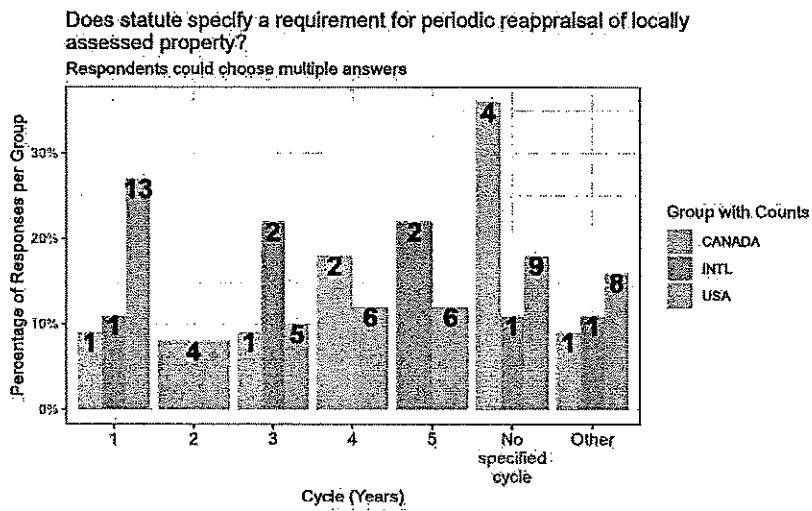
- Assessments based on market value with regular and frequent (preferably annual) updates
- A broad tax base with limited exemptions
- Relief programs that are targeted, easily accessed by those who need assistance, and administratively efficient
- An assessment function that is proficient in mass appraisal techniques, well managed, transparent, and adequately funded

Source: [IAAO Standard on Property Tax Policy](#)



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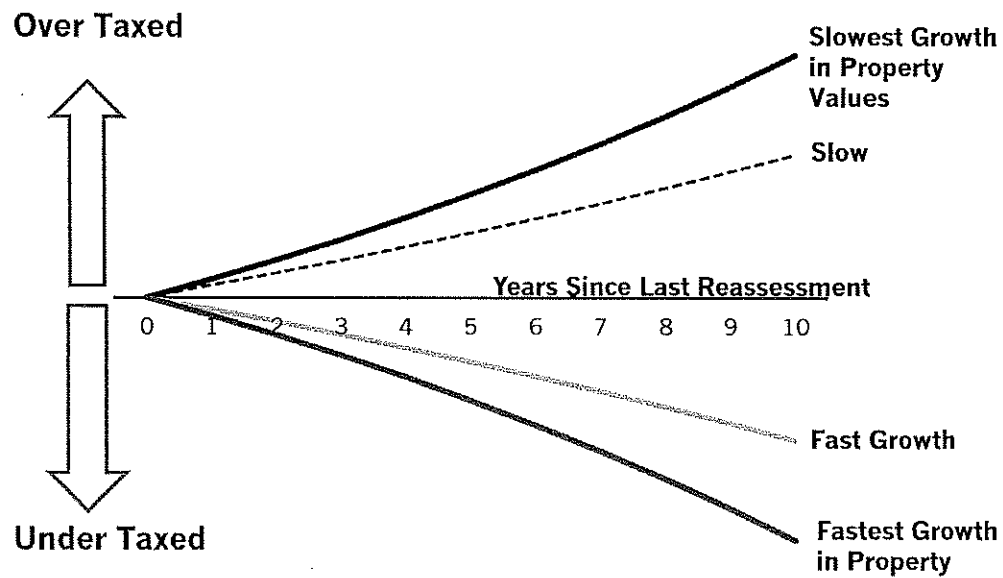
Revaluation Cycles



Source: IAAO: State and provincial property tax policies and administration (PTPA): 2023 findings and report

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Property Taxes are More Equitable with More Frequent Reassessments

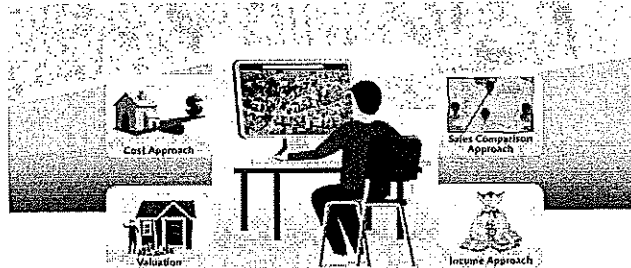


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Reassessment Terminology and Concepts

- **Revaluation / Reassessment / Reappraisal**

- Periodic mass appraisal of all property within assessment jurisdiction, reflecting changes in physical condition, use, or market
- Frequency usually mandated by statute or regulation



- **Statistical Update**

- Adjustments to assessed values based on market trends **between** revaluation cycles
- Less intensive than a full revaluation
- Can be performed on an annual basis or when market conditions require

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The Reassessment Experience

Infrequent revaluations can be unpleasant

- Updating old data (or collecting from scratch)
- New valuation procedures and models
- Significant and widely fluctuating increases in value
- Taxpayers have little experience with the process and face significant assessment changes

With each subsequent revaluation or update, the property tax environment improves

- Data quality improves with each successive iteration
- Valuation processes become more consistent and precise
- Changes in value are less significant as the time between revaluations shrink
- Taxpayers
 - Become more aware of the process
 - Can make the connection between the assessment and the value of their home

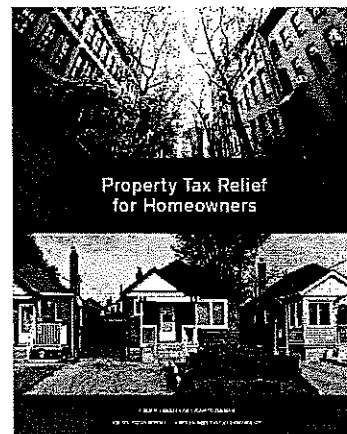
Assessment Function – Municipal vs. County

- **County assessment**
 - Most prevalent in US
 - Can be more efficient, especially in rural areas
- **Municipal assessment**
 - Mostly a New England phenomenon
 - Less efficient, and staffing can be a challenge for smaller communities
 - Co-op arrangements among communities can help smaller jurisdictions
 - State oversight is important
 - Can result in better connection to community



Property Tax Relief Options

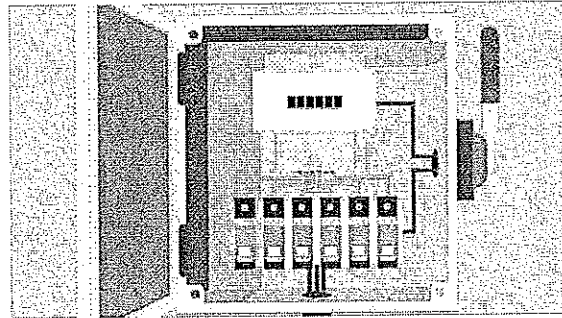
To preserve revenue for essential services, property tax relief measures should target relief to those most in need.



Property Tax Relief for Homeowners

Property Tax Relief - Circuit Breakers

- Circuit breakers are **"tripped"** when the level of property taxes exceeds a set percentage of income
- Relief is **targeted** to households with highest tax burdens relative to income (e.g., property taxes above 10% of income are exempted)
- **Cost-effective** because they only provide relief to households with the lowest ability to pay
- Over 30 states have circuit breaker programs



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Property Tax Relief - Homestead Exemptions

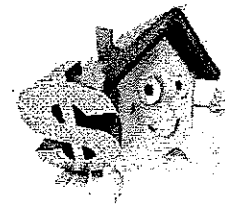
- A broad-based exemption available to taxpayers that own and occupy a home
- Exempts a portion of a home's value from the property tax
- A "flat dollar" exemption provides more proportional relief to low- and moderate-valued properties – **a quality that can be leveraged to reduce the impact of any regressivity in assessments**

Homestead Exemption Example			
	Taxpayer 1	Taxpayer 2	Taxpayer 3
Assessment	250,000	500,000	1,000,000
Tax w/o Exemption	2,500	5,000	10,000
Exemption Amount	25,000	25,000	25,000
Tax w/ Exemption	2,250	4,750	9,750
Savings \$\$\$	250	250	250
Savings %	10%	5%	2.5%

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Property Tax Deferral

- Tax deferrals allow taxpayers to tap the equity in their home to defer paying property taxes
- Full amount of deferred taxes plus interest is due when the taxpayer sells the property or passes
- No long-term cost to other taxpayers since the tax is repaid when the property is sold or transferred
- Precludes the possibility of long-time homeowners being forced out of their home due to rising taxes
- Over 20 states have deferral programs



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Monthly Property Tax Bills

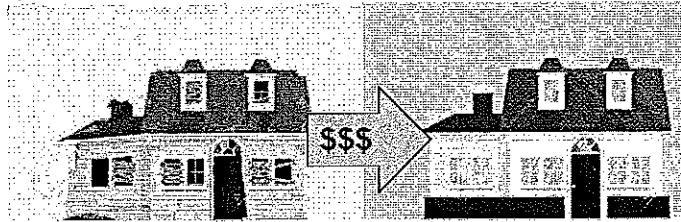
- Unlike most bills which are paid monthly, the property tax is paid in a few large lump sums annually
 - Many homeowners can't afford to pay an annual or semiannual property tax bill out of their monthly budget
 - Increases risks of property tax delinquency
 - Feeds political opposition to the property tax and erodes municipal fiscal health
- An option for monthly tax bills spreads payments into more affordable amounts
 - Prepayments - funds accumulate in escrow account (allowed in at least 16 states)
 - Monthly Installments - tax bill includes option to pay in full or monthly installments (Milwaukee, WI is an example)



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Assessment Caps – A Property Tax Relief Option to Avoid

- Assessments Caps that limit assessment growth are a common policy response in the belief they will lead to lower tax bills.
- In fact, Assessment Caps are **among the worst forms of property tax relief**:
 - ✓ Inequitable assessments that tend to benefit rapidly appreciating (and often high-value) properties at the expense of less desirable properties with stagnant or declining values
 - ✓ A system with winners and losers, and, there are often **MORE** losers than winners
 - ✓ An inefficient tax system that can reduce economic competitiveness
 - ✓ An inequity virus that is nearly impossible to eradicate
- Ironically, the inequity created by assessment caps is like that caused by the failure to revalue property.



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Final Thoughts on Property Taxes Maine

- **More frequent valuation updates would**
 - improve the equity of the property tax
 - avoid large assessment increases from infrequent revaluations
- **Maine already employs residential tax relief programs that are considered best practice**
 - Circuit breaker
 - Homestead exemption
 - Deferral

If more relief is necessary, adjustments to the existing programs may be the best approach

- **Consider a monthly tax payment option to improve affordability**
- **Avoid caps on individual assessment and tax growth**

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Real Estate Property Tax Relief Task Force
Meeting #3 – October 24, 2025
Preliminary Findings and Recommendations Discussion

Background: The Resolve establishing the task force directs the task force to engage in a data-driven analysis of the State's property tax system before making final recommendations. It also directs the task force to submit an interim report that includes preliminary findings and preliminary recommendations, which may include proposed legislation.

Where we're at: It is time for members to *begin* synthesizing the information presented in the first three meetings. This will be an ongoing process between now and early December. Any preliminary findings or recommendations must be considered by the whole task force and voted on by members before being included in the interim report.

Task: To that end, the chairs have asked that members consider the following *guiding questions* with the intention of *holding a focused discussion at the end of the next meeting (November 13, 2025)*.

Context: As a reminder, the task force is directed to determine:

- The source of the problems with the current system of property taxation;
- Who is most negatively affected by the current system; and
- How those persons are negatively affected.

Question: What has the task force found out about the property tax system, property tax process and property taxes in general in this State that you find notable or warrant more discussion? (preliminary findings)	
Question: Does the task force have any preliminary recommendations for the Legislature? <i>These can include recommendations on:</i> • <i>The on-going work of the task force</i> • <i>Proposed legislation (new ideas or amendments to existing laws)</i> • <i>Steps the legislature as a whole or the taxation committee specifically should take related to property taxes</i> • <i>Actions the legislature or the taxation committee should not take or proposals that have been considered and may not warrant additional investigation</i>	

Specific Recommendations: In addition to other potential recommendations, the task force is specifically directed to consider recommendations on the following over the course of its work in 2025 and 2026:

- Whether constitutional changes should be pursued and, if so, what changes should be made and how and when those changes should be made. (3.D.)
- Accountability measures for municipalities, including but not limited to reporting requirements, financial incentives and disincentives. (4.C.)
- Best practices and potential legislative changes to improve fairness and accuracy in property assessments. (5.D.)
- Which tax policies the State should adopt to prevent displacement and maintain affordability of elderly and low-income homeowners. (6.B.)
- Whether a dedicated revenue stream should be created for this purpose and how it could be structured. (7.C.)

Real Estate Property Tax Relief Task Force - Timeline of Work

Meeting 1: September 12, 2025 - Property taxes and relief programs

- Calculation of property taxes
- Overview of relevant Maine constitutional provisions
- State valuation and assessing standards
- Current use programs & property tax exemptions
- Direct and indirect property tax relief

Meeting 2: September 30, 2025 – Municipal, assessor, county and UT perspectives

- Municipal budget cost drivers and municipal revenue sources
- Exemption programs, exempt properties, and current use programs
- State/local partnership – municipal costs to implement state policies and programs v. fees
- Tax assessment process, costs, and how property taxes are spent
- Transparency and accountability measures
- Valuation practices

Meeting 3: October 24, 2025 - National data

- Other states' efforts to address property tax relief
- Valuation practices in other states
- Best practices for property tax relief

Meeting 4: November 13, 2025 – Tax relief programs and nontaxable property

- Current use programs, business equipment tax relief programs, and nontaxable property
- Task Force member discussion of questions, issues, and possible recommendations

Meeting 5: TBD – week of Dec 1st?

Morning: Receive preliminary results of consultant's work.

Afternoon: Task Force meeting to continue discussion of questions, issues, and possible recommendations; establish draft preliminary findings and recommendation language; straw vote on preliminary findings and recommendations. *Chairs may wish to have members email staff any additional recommendations after the meeting – staff can compile and distribute for discussion at the final meeting.*

Meeting 6: FINAL MEETING- TBD – week of Dec 8th or Dec 15th?

Review available elements of draft interim report and recommendation language; and final voting.

BY EMAIL: December 15 – January 15

Review of final interim report

Note: substantive discussions of the final interim report must be conducted in a public meeting in accordance with FOAA. Task Force members will be asked to provide any comments or edits to Task Force staff. Any substantive issues will be brought to the Task Force chairs for review.



Property Tax Relief Options

As prepared for:
Maine State Legislature –The Real Estate Property Tax Relief Task Force

Joe Livingston

Policy Specialist, NCSL Fiscal Affairs

October 24, 2025



What is NCSL?

- Non-partisan organization.
- Members are all 7,383 legislators and 30,000 legislative staff in 50 states, D.C. and U.S. territories.
- Offices in Denver and D.C.
- Among our goals– to provide legislatures with information and research about policy issues, both state and federal.
- NCSL tracks state policy develops in all public policy areas.

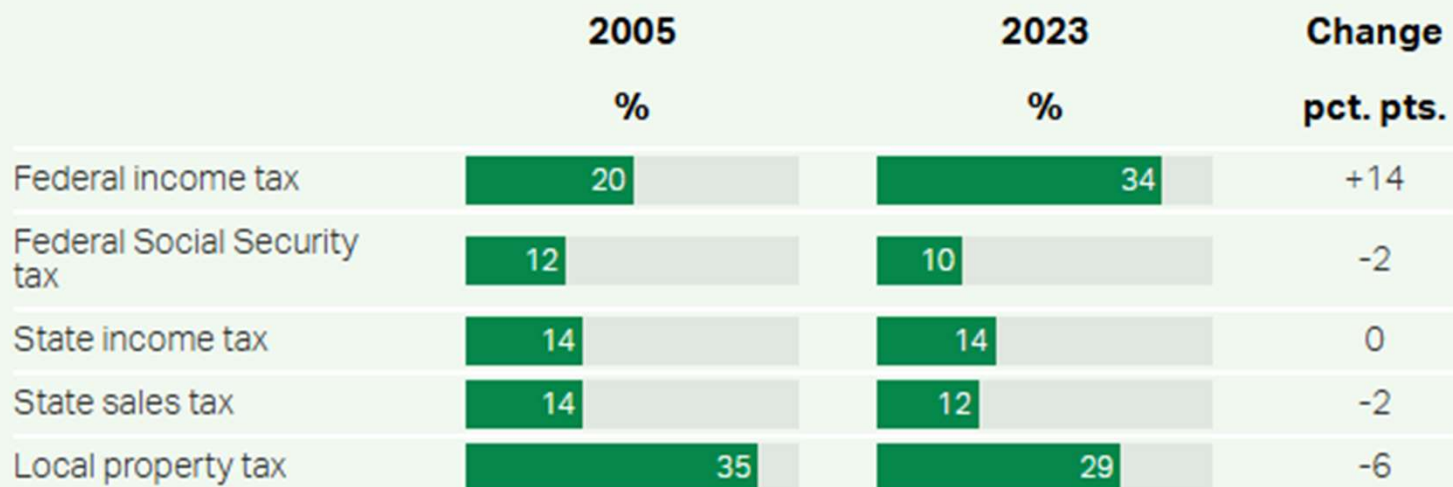


Property Tax in 2025: The big picture

- Property taxes have been and continue to be among the most unpopular taxes
 - Despite the unpopularity, all states utilize property taxes to different degrees
 - Property taxes continue to be essential for schools and local services across the country.
- Increased property values have outstripped income growth and continue to sustain high property taxes that have risen faster than wage growth
- States have several options to reduce, chief among them homestead exemptions and circuit breakers
- Numerous states have recently considered options to greatly reduce property tax or eliminate entirely

Federal Income Tax Now Perceived as Worst Tax

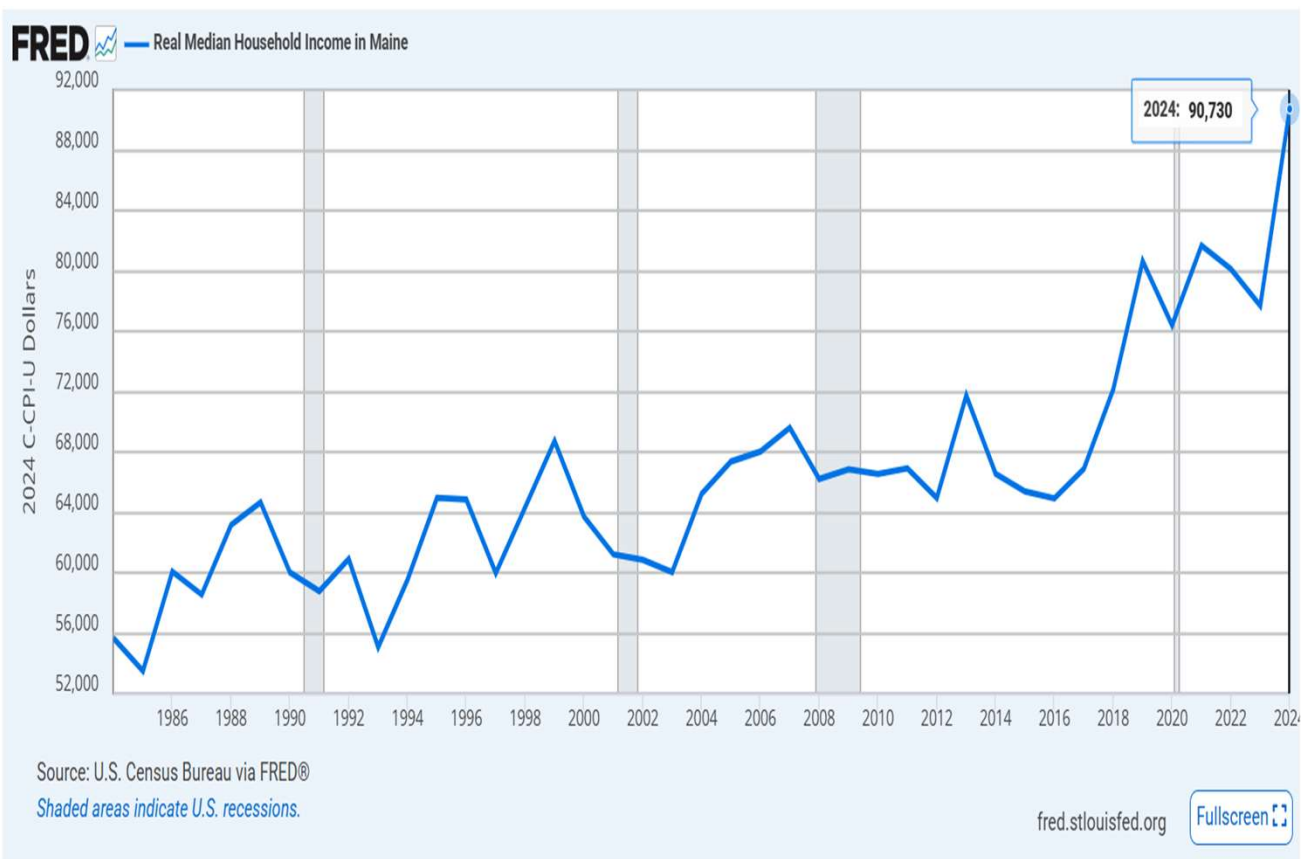
Which do you think is the worst tax -- that is, the least fair -- [ROTATED: federal income tax, federal Social Security tax, state income tax, state sales tax (or) local property tax]?



[Get the data](#) • [Download image](#)

GALLUP®

Maine: Home Values Rising Faster than Income



Rise in Home Values	
Location	March, 2020 – January, 2024
Bangor ME	51.30%
Boston-Cambridge-Newton MA-NH	35.90%
Burlington-South Burlington VT	49.00%
Manchester-Nashua NH	48.30%
Norwich-New London CT	59.40%
Portland-South Portland ME	56.70%
Providence-Warwick RI-MA	49.20%
Source: Freddie Mac House Price Index	

Maine Property Taxes Compared to the Rest of U.S

In 2023, Maine had an avg. effective property tax rate of .94% ranking 20

- Top Tax is Illinois at 1.83%
- Lowest Tax is Hawaii at .32%
- 10th ranked Wisconsin is 1.25%
- 30th ranked Florida is .74%
- New England: Rhode Island 1.05% (15), Mass. .97% (18), Connecticut 1.48% (3), New Hampshire 1.41% (6), Vermont 1.42% (5)

Source:

Tax Foundation and American Community Survey

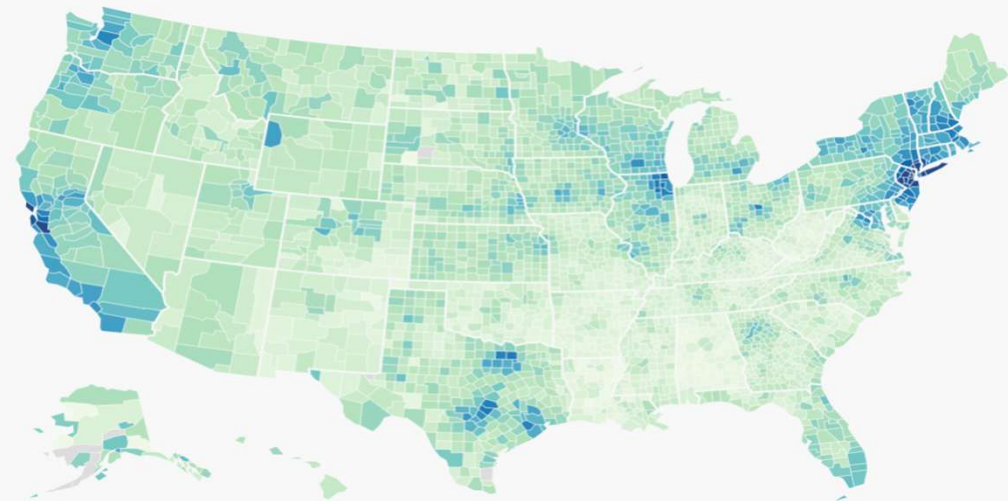
Cumberland County, Maine

Property taxes paid (2023): \$4,577
Effective tax rate (2023): 1.11%
Inflation-adjusted change in property taxes paid (2022-23): 0.57%

Where Do People Pay the Most in Property Taxes?

Median Property Taxes Paid by County, 2023 (5-Year Estimate)

\$199 \$10,001



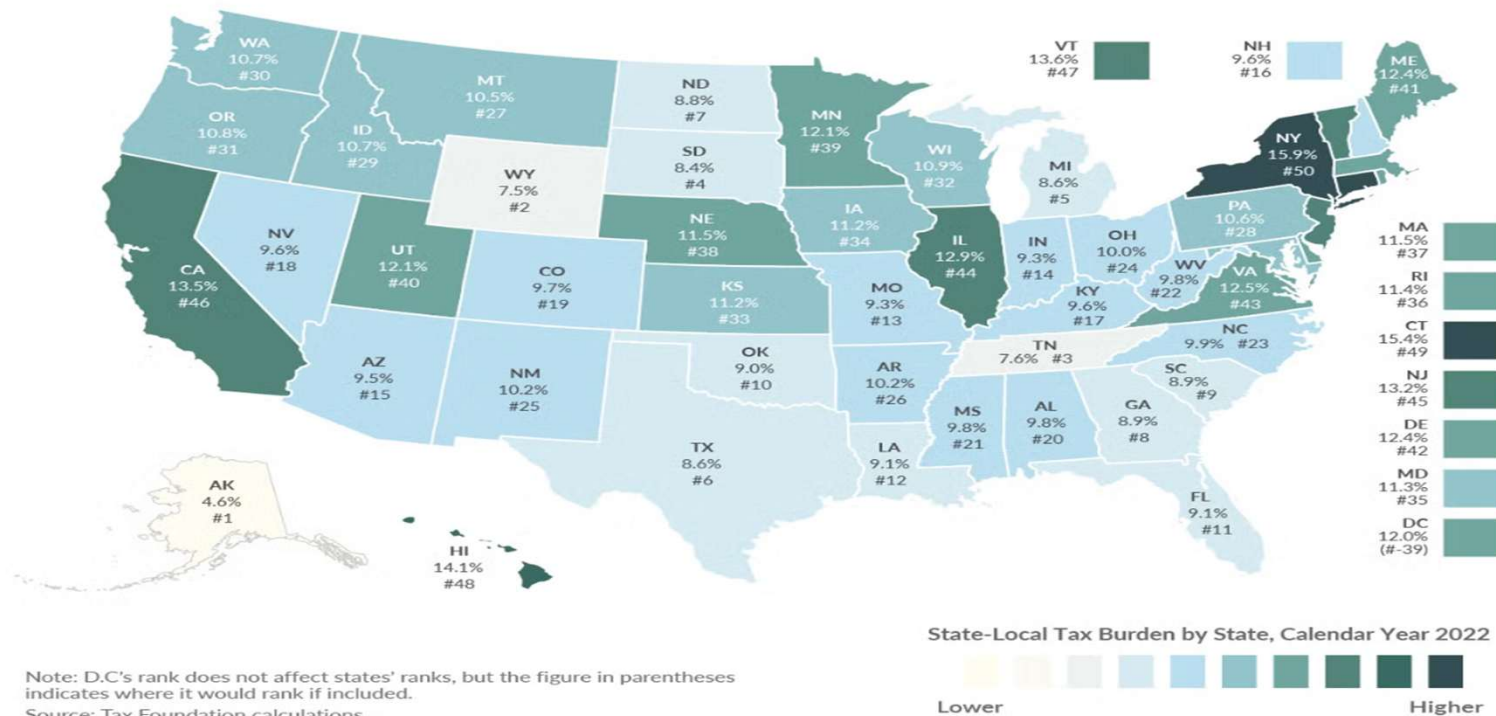
Note: Missing values are due to small sample sizes in low-population counties.
Source: US Census Bureau, 2023 American Community Survey, datasets B25077 and B25103.

Map: Andrey Yushkov • [Embed](#) • [Download image](#) • [Get the data](#)

 TAX FOUNDATION

Maine: Average Property Tax, Higher Combined State-Local Tax Burden

State-Local Tax Burdens by State, Calendar Year 2022



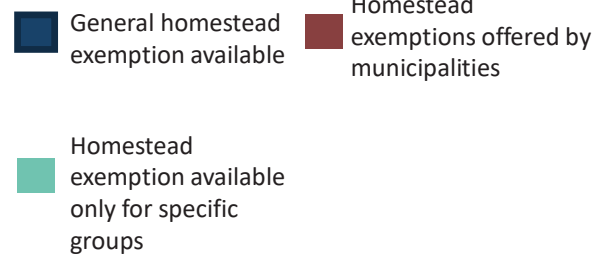
Homestead Exemption Definition



Homestead Exemption

A tool for property tax relief available to homeowners who own and occupy their property. Property taxes are reduced by exempting a portion of the value of the property from assessment. (Lincoln Institute of Land Policy)

2025





General Homestead Exemption



Alabama

Homeowners are eligible for an exemption of \$4,000 of assessed value.

Avg. Tax Bill: \$726



D.C.

Homeowners are eligible for an exemption of \$89,850 of their property's assessed value

Avg. Tax Bill: \$4,074



Georgia

Residents are eligible for a homestead exemption of \$2,000, of 40% of their property's assessed value.

Avg. Tax Bill: \$1,994



Florida

Homeowners are exempt from property taxes up to an assessed value of \$25,000.

Avg. Tax Bill: \$3,003



Veterans Exemptions

Homestead Exemptions for Veterans:

D.C.

- Veterans with a total disability are eligible for a reduction in assessed value of \$445,000.
- Income limit of \$159,750 in 2025

Mississippi

- 100% ad valorem tax exemption for veterans over 90 or with total disability
- State and local govt. share revenue loss.

Arkansas / Nebraska

- 100% homestead exemption for veterans with total and permanent disabilities.
- No income limits

New Mexico

- \$10,000 property tax exemption
- Disabled veterans are eligible for an exemption equal to their federal disability rating.
- Local governments cover tax loss

North Carolina

- Veterans with a total disability are eligible for an exemption on \$45K of their home's assessed value
- State and local government cover loss



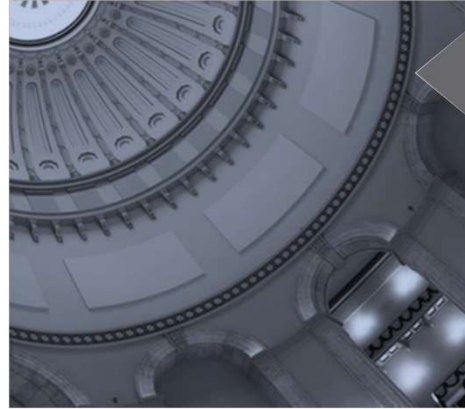
Homestead Exemptions for Senior Citizens and People With Disabilities



D.C.

Individuals 65 and older, or with a disability, are eligible for a homestead exemption.

Exemption: 50% tax reduction



North Carolina

Seniors and disabled people are eligible for a homestead exemption on the greater of the first \$25K in assessed value or 50% of the property's assessed value.

Income limit: \$37,900

Illinois

Individuals with disabilities are eligible for a homestead exemption of \$2,000 of the assessed value of their home.

Seniors are eligible for an exemption of \$5,000 (Cook County: \$8,000).



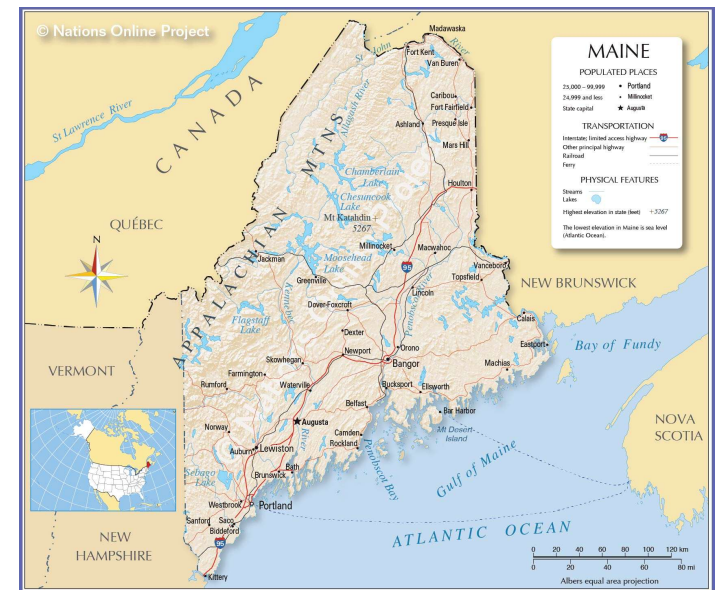
West Virginia

People with disabilities and seniors are eligible for an exemption on the first \$20K of their homes assessed value.



Maine: Homestead Exemptions

- \$25,000 homestead exemption for those who have owned home for over 12 months
- Option for municipal-level assistance including age based (62 or above)
- \$4,000 exemption for legally blind
- Veteran assistance depending on circumstances range from \$6,000-\$50,000

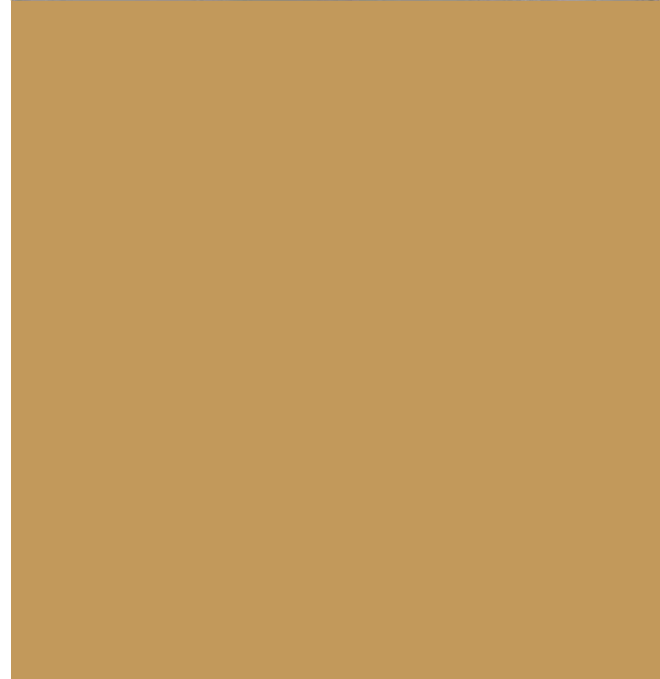


Circuit Breakers

Circuit breakers provide tax relief to homeowners and can provide relief to renters as well. Circuit breakers work by refunding low-income individuals whose property tax liability is a significant portion of their income.

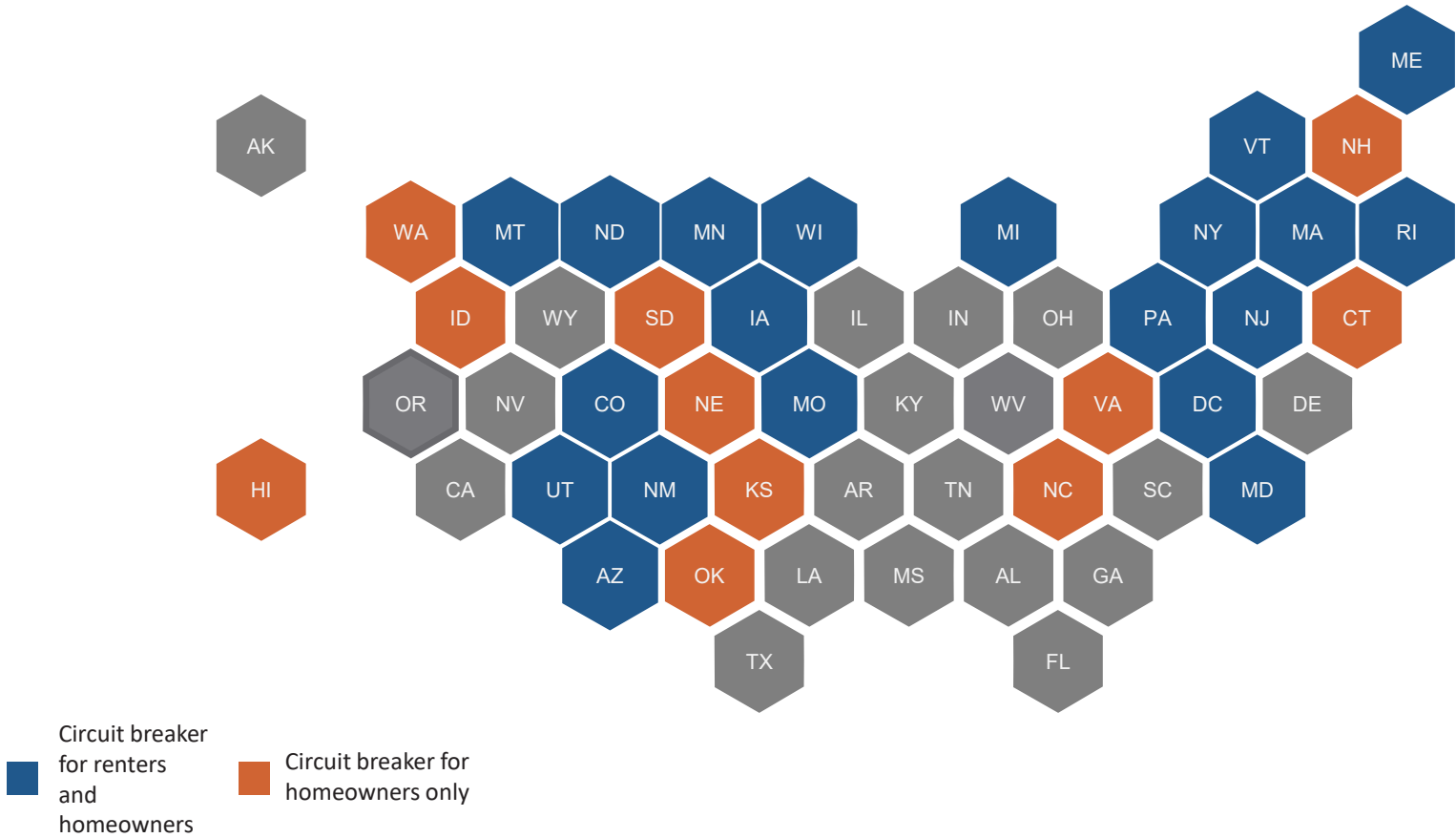
States set the income thresholds required for individuals to qualify.

Circuit breakers are offered in the form of credits on income taxes, rebates, and refunds.



States with Circuit Breaker Programs

2025



Circuit Breakers for Renters and Homeowners

Examples from New England

Vermont

- Homeowners with household income of \$115,400 or less
- Max Credit: \$5,600 (education tax and \$2,400 (municipal)
- Separate credit program for renters tied to income, location, household size, and apartment size

Massachusetts

- Renters or homeowners age 65 and older
- Income threshold: \$72,000 (single), \$91,000 Head of household, \$109,000 (Married)
- Additional requirements on rent and home values
- Max Credit: \$2,730

New Hampshire

- Low & Moderate Property Tax Relief (L&M) program.
- Homeowners who earn \$37,000 (single) or \$47,000 (married / head of household)
- Complex formula used to determine credit
- \$236 average claim in 2021 (NH Dept of Revenue)



Circuit Breakers for Renters and Homeowners

Pennsylvania Property Tax/Rent Rebate Program

- Renters or homeowners who earn up to \$46,520 are eligible for a rebate
- For individuals 65 and older, widows and widowers, and individuals with disabilities
- The rebate is based on the applicant's income, the lowest rebate amount is \$380
- The state covers the cost of the rebate through lottery and gaming funds.

Affordable New Jersey Communities for Homeowners and Renters (ANCHOR)

- Homeowners who owned and occupied their home
- Gross income did not exceed \$250,000
- Renters who paid rent and were names on the rental lease
- Gross income did not exceed \$150,000

Maine: Circuit Breaker

Property Tax Fairness Credit

- Owned or rented a home in Maine and lived there as your principal residence
- Income thresholds ranging from \$61,250 (single, 0 dependents) to \$97,500 (Married, Head of Household with more than 1 Dependent)
- Credit up to \$1,000 (or \$2,000 if 65+). Up to \$2,000 (or \$4,000 if 65+) for 100% disabled veterans.



Utilizing Investments for Property Tax Relief

- **North Dakota:** Recent property tax reform to deliver \$473M relief via \$1,600 primary residence credit and 3% cap on local hikes; funded by \$10B Legacy Fund for long-term reform.
- **Texas:** Permanent School Fund (est. 1845) now \$57B; provides \$2.4B annually to K-12 schools and AAA bond guarantees for school financing.
- **Alaska (Sitka):** Permanent fund created to grow principal and generate perpetual income stream, reducing local tax burden.

Additional Options

- **Property Tax Deferrals:**

- Allows homeowners to postpone paying their property tax bill.
- There may be age or income restrictions.
- There is a time limit homeowners have to pay

- **Property Tax Freeze:**

- Prevents property taxes from increasing for homeowners for a period of time.
- There are usually income or age requirements.

2025 Enacted Property Tax Relief Legislation

Enacted

- **Arkansas SB263:** Expanded the homestead credit amount to \$600
- **Idaho HB304:** Provided \$100M in additional relief; \$50M to the School Facilities Fund and \$50M to the Homeowner Property tax relief account
- **Kansas SB35, HB2231:** Repealed two property tax levies; expanded eligible income threshold for property tax freeze eligibility
- **Mississippi HB812:** Extends homestead exemption of all taxes for veterans over 90
- **Missouri HB594:** Increased the upper income limit to be eligible for the property tax credit

- **Montana HB231:** Created a tiered tax system and provided a one-time rebate of up to \$400 for homestead owners.
- **New Mexico HB47:** Increased veteran property tax exemption to \$10K
- **Wyoming SF0069:** Enacted a 25% property tax exemption on the first \$1M in fair market value of a single-family residential structure.

Pending

- **Texas SB4:** Increases homestead exemption from \$100,000 to \$140,000 (Pending voter approval Nov. 4)

The Road Ahead: Eliminating Property Tax Altogether?

- **Ohio**
 - Working group recently sent 20 different solutions to reduce property taxes to the Governor
 - A separate constituent-led group is considering an all-out elimination of property taxes
- **Florida:**
 - Senate Bill 852 to study the elimination of property taxes did not advance
 - Governor DeSantis is supportive of eliminating property taxes
- **South Dakota**
 - Proposed ballot measure would repeal South Dakota taxes altogether
 - Tax would be replaced with a retail transaction tax of \$1.50 for a transaction of \$15 or more and 10% for a transaction less than \$15 on top of 4.2% state sales tax, 2% city sales taxes, and other excise taxes
- **Pennsylvania**
 - Proposed constitutional amendment to eliminate school property taxes
 - Two proposed bills would replace property taxes with a 1.88% income tax and 2% sales tax hike

Resources

- [NCSL Map Monday](#)
- [NCSL The Most Hated Tax And What States Are Doing About it](#)
- Lincoln Institute of Land Policy: [Property Tax at a Glance](#)
- [D.C. Homeowner and Renter Property Tax Credit](#)
- [Pennsylvania Homeowners and Renters Rebate Program](#)
- [Property Taxes by State](#)



Thank you!

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To: Real Estate Property Tax Relief Task Force
From: Amanda Campbell, Legislative Advocate
RE: Questions and data requests from September 30, 2025

October 24, 2025

Please find attached to this memo responses to several of the data requests made at the September 30, 2025, meeting. The attachments address the following:

- Revaluation and sales ratio data by community.
- Fees collected at the municipal level for implementing state programs.
- Required municipal positions, costs and any state reimbursements.
- Five-year look back at municipal costs relative to CPI.

In addition to these data requests, questions related to policies and recommendations from municipal officials were presented. MMA staff feel these questions are best debated and answered by members of our Legislative Policy Committee (LPC) and those topics will be discussed as part of the January 15, 2026, LPC meeting agenda. Those responses will be forwarded to the chairs after that time.

As I stated during my presentation on September 30, MMA greatly appreciates the opportunity to provide the task force with this information. I look forward to working with the task force and the taxation committee to continue this partnership to enhance the ways we already work together and to brainstorm how we can increase opportunities for collaboration.

Please feel free to contact me with any questions.

Sincerely,

Amanda Campbell

Real Estate Property Tax Relief Task Force

Data Request Summary from Maine Municipal Association

October 24, 2025

Revaluation and sales ratio data by community

The data outlining the date of each community's most recent revaluation and sales ratio percentages can be found in the Maine Revenue Services Municipal Valuation Return Statistical Summary. The 2023 report can be found [HERE](#). Pages 3-14 show each community's certified ratio and pages 133-144 show revaluation information.

Fees collected at the municipal level for implementing state programs

The first document in this packet outlines the statutes related to agent fees that are allowable for collection at the municipal level. These are specific to municipal officials acting as a MOSES Agent for the Department of Inland Fisheries and Wildlife, a municipal agent for the Bureau of Motor Vehicles, and for services provided by the town clerk for vital records requests. Some have been updated recently, and none are tied to an inflation index. I will note that the vital records statute does not outline how those fees are split between the municipality and the state. The final page of this section is the form that town clerks use to report vital records requests, which outlines the cost breakdown between the state and the municipality. A big thank you to Lindsay Laxon for her statute research.

Required municipal positions, costs and any state reimbursements

The next document is taken from MMA's Municipal Officers legal manual and outlines the municipal positions that are required by state statute. Any compensation for these positions is determined by each municipality, and no reimbursements are received for any of these positions.

Five-year look back at municipal costs relative to CPI

The final documents outline municipal fiscal data and Consumer Price Index figures dating to 2016. The municipal data is high level, taken from the tax commitment amounts reported in the MVR Statistical Summary for 2023 (linked above) and the Bureau of Labor Statistics [website](#). In addition, the [Maine Department of Education Over/Under EPS Report](#) outlines each community's EPS allocation (column 1), the state funding provided to each community (column 2), the amount that each community is required to raise and appropriate through property taxes as determined by the EPS formula (column 3), and the additional funding raised through property taxes that was approved by each community (column 4). Finally, county tax data has been documented from 2023 to the present.

Service	Language
IFW licenses, permits, processing applications for moose lottery or antlerless deer permits	12 MRSA §10803 <u>§10803. Agent fee cap</u> A clerk or agent appointed by the commissioner under section 10801 to issue licenses or permits or process applications for the moose lottery or antlerless deer permits may charge agent fees as provided in this Part up to a maximum of \$6 during a single transaction. For purposes of this section, "transaction" means a single event in which one or more licenses or permits are issued to a person in that person's name.
Vehicle registrations - applications, renewals, duplicates, license plates	29-A MRSA §201(3) <u>3. Service fees.</u> Municipal agents appointed in accordance with subsection 1 may charge service fees for registrations and renewals of registrations as follows. A. A municipal agent may charge an applicant a fee not to exceed \$5 over the required fee for each renewal of a registration issued and a fee not to exceed \$6 over the required fee for each new registration issued. [PL 2023, c. 271, §2 (AMD).] B. In a municipality in which agents are authorized to issue registrations for applicants from another municipality or from an unorganized territory, the agent may charge those applicants \$1 in addition to the fees authorized by this subsection for each registration or renewal. [PL 2023, c. 271, §2 (AMD).] C. A municipal agent authorized to issue temporary registration permits may charge an applicant a fee not to exceed \$1 over the required permit fee. [PL 1993, c. 683, Pt. A, §2 (NEW); PL 1993, c. 683, Pt. B, §5 (AFF).] D. A municipal agent authorized to process permits and decals for vehicles with gross vehicle weight in excess of 6,000 pounds may charge a fee not to exceed \$1 over the required fee for each permit or decal issued. [PL 2017, c. 475, Pt. A, §46 (AMD).]

	E. A municipal agent may charge a fee not to exceed \$1 over the required fee for the issuance of a duplicate registration. [PL 2023, c. 271, §2 (AMD).] G. A municipal agent may charge an applicant a fee not to exceed \$2 over the required fee when an applicant is requesting issuance of a set of plates designated as specialty license plates by the Secretary of State to replace previously issued plates. [PL 2023, c. 271, §2 (AMD).] H. The Secretary of State may authorize municipal agents to charge a fee not to exceed \$1 over the required fee for other transactions that the municipal agent carries out on behalf of the Secretary of State and that are not listed in this subsection. [PL 2005, c. 573, §2 (NEW).] The municipality may retain all service fees authorized in this subsection.
Vital records requests	30-A MRSA §2652 <u>§2652. Fee schedule</u> Except as provided in Title 11 and this section, the clerk shall charge for services according to the following fee schedule: [PL 1997, c. 32, §1 (AMD).] 1. Recording; general. Recording the following: A. Administration of an oath, \$1; (1) The municipality shall pay this fee; [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).] B. A birth, marriage or death as required by Title 19-A, section 654 and Title 22, sections 2702, 2703 and 2763, 50¢; (1) The municipality shall pay this fee; [PL 1995, c. 694, Pt. D, §55 (AMD); PL 1995, c. 694, Pt. E, §2 (AFF).]

C. Affidavit establishing or correcting a record of birth, marriage or death as provided by Title 22, sections 2705 and 2764, \$4;

(1) Issuance of a copy of the record to the applicant, \$15 for the first copy and \$6 for each additional copy; [PL 2009, c. 589, §4 (AMD).]

D. Affidavit legitimating a birth as provided by Title 22, section 2765, \$4;

(1) Issuance of a copy of the amended birth record to the applicant, \$15 for the first copy and \$6 for each additional copy; [PL 2009, c. 589, §5 (AMD).]

E. Release of an attachment, \$4; [PL 1993, c. 405, §1 (AMD).]

F. Certificate of partnership, \$10; [PL 1993, c. 405, §1 (AMD).]

G. Certificate of withdrawal of a partner, \$10; [PL 1993, c. 405, §1 (AMD).]

H. Certificate of a person engaging in trade under a name, style or designation other than that person's own, \$10; [PL 1993, c. 405, §1 (AMD).]

I. Honorable discharge or release papers of veterans of the Armed Forces of the United States of America, \$4;

(1) A copy of such a document attested by the clerk is prima facie evidence of its existence and validity; [PL 1993, c. 405, §1 (AMD).]

J. Petition for enforcement of a lien on monumental works, \$4; [PL 1993, c. 405, §1 (AMD).]

K. License for clam cultivation or an assignment of it, \$2; and [PL 1993, c. 405, §1 (AMD).]

L. Any instrument entitled to be recorded, except those under the Uniform Commercial Code, including an executed assignment attached to or made a part of it before it is received for recording, \$4 for the first page and \$2 for each succeeding page or part of a page;

(1) The acts of any municipality in recording any instrument by microfilm before September 21, 1963 are ratified, confirmed and made effective; [PL 1993, c. 405, §1 (AMD).]

[PL 2009, c. 589, §§4, 5 (AMD).]

2. Marriage intentions and license. Recording marriage intentions and issuing a marriage license, \$40, except, when the laws of this State require 2 licenses, the fee is \$20 each; [PL 2009, c. 589, §6 (AMD).]

3. Birth, marriage or death certificates. Issuing the following:

A. Certificate of birth, marriage or death, the clerk may charge up to \$15 for the first copy and \$6 for each additional copy; and [PL 2009, c. 589, §7 (AMD).]

B. Permit for the disposition of human remains, \$20, except that a fee is not owed if the disposition of human remains is paid for through the municipal general assistance program under Title 22, chapter 1161; and [RR 2021, c. 2, Pt. A, §107 (COR).]

Janet T. Mills
Governor

Sara Gagne-Holmes
Acting Commissioner



Maine Department of Health and Human Services
Maine Center for Disease Control and Prevention
11 State House Station
220 Capitol Street
Augusta, Maine 04333-0011
Tel: (207) 287-3771; Toll Free: (888) 664-9491
TTY: Dial 711 (Maine Relay); Fax: (207) 287-1093

State Share of Vital Records Reporting Form

Customer #: _____ Date: _____

Municipality Name: _____ Phone #: _____

Municipal Clerk: _____ Email: _____

Address: _____

Address: _____

Town/City: _____ State: _____ Zip Code _____

Reporting Period Please Check One: Monthly ☐ Quarterly ☐ Semi-Annually ☐

From: _____ To: _____ (Mail form by the 30th of the month following the reporting period)

Document	State Fee	Quantity Column A	Amount Column B	DHHS Revenue Code	Dept.
Certified Birth	\$2.00		\$ 0.00	VR01	
Additional Copies Birth	\$0.40		\$ 0.00	VR02	
Certified Death	\$2.00		\$ 0.00	VR03	
Additional Copies Death	\$0.40		\$ 0.00	VR04	
Certified Marriage	\$2.00		\$ 0.00	VR05	
Additional Copies Marriage	\$0.40		\$ 0.00	VR06	
Marriage License	\$4.00		\$ 0.00	VR07	
Disposition Permit (prior to 2/1/25)	\$6.00		\$ 0.00	VR08	
Disposition Permit (effective on 2/1/25)	\$11.00		\$ 0.00	VR08	
Total Due			\$ 0.00		

Signed by Municipal Clerk: _____ Date: _____

Make Check Payable to: Treasurer, State of Maine

Mail Check and Form to: **Data, Research, and Vital Statistics**
Attn: Sue Paradis
220 Capitol Street
11 State House Station
Augusta, ME 04333-0011

Cashier's Use Only			
Payment ☐ Over ☐ Under	Payment Amount \$	Check Number:	Revenue Code VR09
Received by:		Coding String: 014-10A-6906-01-2642	
Date:		Amount Paid:	

Mandatory Officials and Statutory Qualifications and Terms

Mandatory Officials

The following chart is a summary of the municipal officials required under Maine law.

CHART OF MANDATORY MUNICIPAL OFFICIALS

<u>Official Required</u>	<u>Miscellaneous</u>	<u>Statute</u>
Animal Control Officer	Appointed; must be state-certified; may not have been convicted of civil or criminal cruelty to animals or any Class A or B offense, murder, manslaughter, assault, criminal threatening, terrorizing, stalking, reckless conduct, sexual assault, sexual exploitation of minors, kidnapping, or criminal restraint, whether in Maine or any other jurisdiction.	7 M.R.S. § 3947
Assessor(s)	Elected or appointed, depending on designation by municipal legislative body; if elected, must be a board of at least three; if appointed, must be a single assessor; if assessors are not separately chosen, the select board must serve as assessors; full-time, professional assessors must be state-certified.	30-A M.R.S. § 2526(5); 36 M.R.S. §§ 327(3), 703
Board of Appeals	Required in any municipality that adopts a zoning ordinance; appointed unless, by ordinance, elected; must be a board of five or seven, except in municipalities with less than 1,000 residents, in which case the board may consist of three.	30-A M.R.S. §§ 2691(2), 4353
Building Official	Required in municipalities with more than 2,000 residents; appointed; must be state-certified in building standards if the municipality has adopted or enforces the MUBEC.	25 M.R.S. § 2351-A
Clerk	Elected or appointed, depending on town meeting designation.	30-A M.R.S. § 2525(2)

<u>Official Required</u>	<u>Miscellaneous</u>	<u>Statute</u>
Code Enforcement Officer(s)	Required in every municipality with a shoreland zoning ordinance; appointed by municipal officers or manager depending on form of government; may appoint more than one; must be state-certified.	30-A M.R.S. §§ 2601-A, 4451
E-9-1-1 Municipal Coordinator/ Addressing Officer	Each municipality participating in the E-9-1-1 system must designate an individual to serve as its Addressing Officer for all issues involving the development and maintenance of address information for the E-9-1-1 addressing and routing databases.	25 M.R.S. § 2921 et seq. 65-625 CMR ch. 2, § 1; See also “The Enhanced 9-1-1 Addressing Officer Manual” at www.maine.gov/maine911/community-addressing/addressing
Election (Ballot) Clerks	Required for all secret ballot municipal and state elections; appointed; must be at least two for each voting place and there must be one from each major political party.	30-A M.R.S. § 2528(8); 21-A M.R.S. § 503-A
Election Warden	In a city, the selection, term, compensation, and partial duties are determined by charter; in a town, the clerk appoints with the approval of the municipal officers.	21-A M.R.S. § 501
Emergency Management Director	Appointed, except in municipalities not required to have their own local agency, in which case a liaison officer must be appointed; may not be a municipal officer.	37-B M.R.S. § 782
Excise Tax Collector	Appointed or elected; is the tax collector or such other person as the municipality may designate.	36 M.R.S. § 1487(1)
Fence Viewer(s)	Required if services requested; elected or appointed, depending on town meeting designation; must be two or more.	30-A M.R.S. §§ 2525, 2953;
Fire Inspector	Required in any municipality without an organized fire department; elected.	25 M.R.S. § 2391

<u>Official Required</u>	<u>Miscellaneous</u>	<u>Statute</u>
Fire Chief	Appointed, unless town meeting has provided for election by the voters or by members of the fire department.	30-A M.R.S. § 3153
Forest Fire Warden	Appointed by the Director of the Bureau of Forestry; must be the municipal fire chief if practicable; may not be any other person without the approval of the municipal officers.	12 M.R.S. § 8902
General Assistance Fair Hearing Authority	Appointed; may be the municipal officers, the board of appeals or one or more other persons; may not be anyone responsible for the decision under appeal.	22 M.R.S. § 4322
Harbor Master, Inland Harbor Master, or Port Warden	Required if services requested; appointed.	38 M.R.S. §§ 1, 41; 12 M.R.S. § 13072
Health Officer	Appointed; if absent or incapacitated, the chair of municipal officers or town manager, if there is one, must perform the duties.	22 M.R.S. § 451
Moderator	Elected by ballot at each town meeting whether “open” or referendum-style meeting.	30-A M.R.S. § 2524(2)
Municipal Officers (Select board, Councilors, or Plantation Assessors)	Elected; must be a board of three, five or seven; if others have not been elected, the select board must also serve as a board of overseers; if assessors are not separately chosen, the select board serve as the assessors; the municipal officers are the “municipal reviewing authority” for subdivisions if there is no planning board, agency, or office.	30-A M.R.S. §§ 2525(1), 2526(4), 4301(12); 36 M.R.S. § 703
Overseer(s) (General Assistance Administrator)	Elected or appointed, depending on town meeting designation; the municipal officers must serve as a board of overseers if no others are elected or appointed; they may designate a general assistance administrator.	22 M.R.S. §§ 4301(12), 4302

<u>Official Required</u>	<u>Miscellaneous</u>	<u>Statute</u>
Public Access Officer	Existing employee designated to oversee and serve as contact person for Maine FOAA requests (appointment and oath not expressly required by law).	1 M.R.S. § 413
Registrar of Voters	Appointed; may not hold or be a candidate for any state or county office or be an officer of any party committee or a municipal officer; if not also the clerk; clerk must be appointed deputy registrar.	21-A M.R.S. § 101
Road Commissioner(s)	Elected or appointed, may be more than one, depending on town meeting designation; the select board may serve as a board of road commissioners, if designated by town meeting.	30-A M.R.S. § 2526(7)
School Board (Committee)	Elected; if a municipal school unit, must be a committee of at least three; if an RSU, SAD, CSD, or other, see applicable statute for composition.	30-A M.R.S. § 2525(1); 20-A M.R.S. §§ 2302, 1251(1), 1651(1)(A)-(C), 1471
School Superintendent	Required in every school administrative unit; appointed by the school board; must be state-certified.	20-A M.R.S. § 1051(2)
Shellfish Warden	Required in any municipality adopting a shellfish conservation ordinance; appointed; must be State-certified.	12 M.R.S. § 6671(8)
Tax Collector	Elected or appointed, depending on town meeting designation, may not also be selectperson or assessor; must be bonded.	30-A M.R.S. §§ 2525(2), 2526(8); 36 M.R.S. § 755
Treasurer	Elected or appointed, depending on town meeting designation; may not also be selectman or assessor; must be bonded.	30-A M.R.S. §§ 2525(2), 2526(8), 5601

Some of the offices listed above may be held simultaneously by the same person. For example, it is not uncommon for one person to serve as clerk, tax collector and/or treasurer. However, caution is advised since some offices are deemed legally “incompatible” with one

Municipal Tax Commitments 2019-2023

Annual Increases Compared to National and
Northeast Region Consumer Price Index
as of January 1 each year

2019	2020	+/-	CPI
2,738,276,430	2,775,196,814	+1.0%	1.60%
			1.50%
	2021	+/-	CPI
	2,829,408,546	+2.0%	1.40%
			1.10%
	2022	+/-	CPI
	2,954,481,457	+4.0%	7.50%
			6.30%
	2023	+/-	CPI
	3,165,770,288	+7.0%	6.40%
			6.00%

Yearly figures are the total tax commitment reported on the annual MVR Statistical Summary (MRS)

This percentage is the increase / decrease in annual commitment compared to the year prior.

The CPI number on top is for the entire country and on the bottom is for the Northeast region.

Tax @ CPI	CPI	Delta between actual increase vs. CPI increase
3,041,614,187	+7.5%	87,132,730
3,007,661,284	+6.3%	53,179,827

In 2022, municipalities "shorted" themselves by more than 2 and 3 percentage points with these totals showing the value of that loss.

Tax commitment encompasses ALL spending - municipal, county, and school plus costs related to local implementation of state partnership programs.

Prepared by Maine Municipal Association 10/2025

Maine Department of Education

2024-2025 School Budgets -- Over/Under 100% EPS

FY25 Budget Data as of September 23, 2025

**SAU Budget data as reported to Maine DOE = Local Required + Local Additional

		*Budget file not submitted in MEFS						
ORG_ID	School Administrative Unit	(1) EPS Total	(2) State Allocation	(3) Local Required	(4) Local Raised Excluding	(5) Total State/Local	(6) Over or Under	(7) Under EPS
		Allocation	ED 279 Section 5A	ED 279 Section 5A	Local Only Debt**	(2)+(4)	EPS Amount	Percent
2	Acton	4,540,785.33	619,319.00	3,921,466.33	5,600,768.30	6,220,087.30	1,679,301.97	37%
1038	Airline CSD	775,550.12	339,758.34	435,791.78	806,003.00	1,145,761.34	370,211.22	48%
4	Alexander	752,523.06	333,697.72	418,825.34	839,490.28	1,173,188.00	420,664.94	56%
1734	Andover	856,599.80	223,838.14	632,761.66	1,259,699.00	1,483,537.14	626,937.34	73%
9	Appleton	2,044,258.56	1,382,101.41	662,157.15	2,447,816.00	3,829,917.41	1,785,658.85	87%
1629	Athens Public Schools	1,902,432.73	1,261,837.39	640,595.34	1,253,233.00	2,515,070.39	612,637.66	32%
14	Auburn	53,923,135.75	38,333,146.09	15,589,989.66	19,385,445.00	57,718,591.09	3,795,455.34	7%
28	Augusta	29,207,036.95	16,454,489.61	12,752,547.34	14,897,882.00	31,352,371.61	2,145,334.66	7%
38	Baileyville	2,927,045.30	686,064.96	2,240,980.34	3,953,424.00	4,639,488.96	1,712,443.66	59%
42	Bangor	45,584,223.91	26,285,489.57	19,298,734.34	27,483,825.00	53,769,314.57	8,185,090.66	18%
53	Bar Harbor	4,877,396.85	742,290.55	4,135,106.30	7,605,474.00	8,347,764.55	3,470,367.70	71%
547	Baring Plt.	348,128.39	254,124.39	94,004.00	129,232.61	383,357.00	35,228.61	10%
62	Beals	405,272.70	69,562.80	335,709.90		69,562.80	(335,709.90)	-83%
550	Beaver Cove	54,757.70	1,920.35	52,837.35		1,920.35	(52,837.35)	-96%
64	Beddington	56,795.30	2,171.98	54,623.32	178,128.02	180,300.00	123,504.70	217%
65	Biddeford	35,488,983.02	14,475,227.36	21,013,755.66	24,469,657.00	38,944,884.36	3,455,901.34	10%
72	Blue Hill	4,696,869.35	454,625.40	4,242,243.95	6,887,138.71	7,341,764.11	2,644,894.76	56%
1031	Boothbay-Boothbay Hbr CSD	6,357,981.78	820,353.22	5,537,628.56	10,515,644.00	11,335,997.22	4,978,015.44	78%
74	Bowerbank	189,835.43	31,153.67	158,681.76	248,671.76	279,825.43	89,990.00	47%
77	Bremen	374,512.63	12,996.05	361,516.58	442,430.39	455,426.44	80,913.81	22%
78	Brewer	19,573,489.27	13,989,408.93	5,584,080.34	8,878,714.00	22,868,122.93	3,294,633.66	17%
86	Bridgewater	511,966.95	255,221.29	256,745.66	465,396.00	720,617.29	208,650.34	41%
1633	Brighton Plt. Public Schools	98,783.44	13,550.15	85,233.29	91,325.00	104,875.15	6,091.71	6%
88	Bristol	4,228,306.37	524,944.71	3,703,361.66		524,944.71	(3,703,361.66)	-88%
90	Brooklin	998,649.01	45,688.82	952,960.19	1,847,000.29	1,892,689.11	894,040.10	90%
92	Brooksville	1,040,066.26	81,961.32	958,104.94	2,120,593.49	2,202,554.81	1,162,488.55	112%
94	Brunswick	34,883,297.68	16,400,368.02	18,482,929.66	33,730,675.16	50,131,043.18	15,247,745.50	44%
1824	Burlington	707,753.34	390,545.00	317,208.34	363,096.13	753,641.13	45,887.79	6%
1825	Byron	72,171.60	13,241.51	58,930.09		13,241.51	(58,930.09)	-82%
108	Calais	5,842,322.41	4,630,531.41	1,211,791.00	1,423,464.29	6,053,995.70	211,673.29	4%
113	Cape Elizabeth	21,022,581.08	3,338,244.08	17,684,337.00	31,108,437.00	34,446,681.08	13,424,100.00	64%
1402	Caratunk	82,163.11	7,125.10	75,038.01	153,190.00	160,315.10	78,151.99	95%
549	Carrabassett Val	709,036.03	35,070.58	673,965.45		35,070.58	(673,965.45)	-95%
124	Carroll Plt.	184,755.86	21,935.16	162,820.70	162,820.70	184,755.86	-	0%
125	Castine	882,901.44	77,745.97	805,155.47	1,852,289.74	1,930,035.71	1,047,134.27	119%
127	Caswell	600,161.35	475,153.69	125,007.66	343,247.66	818,401.35	218,240.00	36%

Based on budget data submitted by school administrative units into the Maine Education Financial System

*School administrative units has not submitted or successfully submitted data into the Maine Education Financial System

Maine Department of Education

2024-2025 School Budgets -- Over/Under 100% EPS

FY25 Budget Data as of September 23, 2025

**SAU Budget data as reported to Maine DOE = Local Required + Local Additional

		*Budget file not submitted in MEFS						
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
		EPS	State	Local	Local Raised	Total	Over or	Under
		Total	Allocation	Required	Excluding	State/Local	Under	EPS
ORG_ID	School Administrative Unit	Allocation	ED 279 Section 5A	ED 279 Section 5A	Local Only Debt**	(2)+(4)	EPS Amount	Percent
130	Charlotte	360,010.58	132,944.58	227,066.00	506,325.42	639,270.00	279,259.42	78%
1433	Chebeague Island	679,028.89	67,427.54	611,601.35	1,198,742.46	1,266,170.00	587,141.11	86%
1628	Cherryfield Public Schools	1,532,755.89	834,345.89	698,410.00		834,345.89	(698,410.00)	-46%
137	Cooper	221,331.88	42,040.22	179,291.66	253,535.00	295,575.22	74,243.34	34%
138	Coplin Plt.	106,669.53	6,954.15	99,715.38	169,037.77	175,991.92	69,322.39	65%
139	Cranberry Isles	283,905.39	54,513.09	229,392.30	669,655.00	724,168.09	440,262.70	155%
142	Crawford	80,961.50	6,865.55	74,095.95	94,521.28	101,386.83	20,425.33	25%
1411	Cutler	993,119.25	525,967.91	467,151.34	943,878.09	1,469,846.00	476,726.75	48%
144	Damariscotta	1,087,417.07	244,258.85	843,158.22	1,242,213.92	1,486,472.77	399,055.70	37%
1661	Dayton	4,347,895.70	2,447,514.36	1,900,381.34	3,363,449.00	5,810,963.36	1,463,067.66	34%
147	Deblois	164,109.29	18,452.46	145,656.83	171,022.54	189,475.00	25,365.71	15%
148	Dedham	3,206,269.78	1,082,463.44	2,123,806.34	3,371,257.00	4,453,720.44	1,247,450.66	39%
1049	Deer Isle-Stonington CSD	4,698,213.82	798,970.41	3,899,243.41	5,786,485.93	6,585,456.34	1,887,242.52	40%
150	Dennistown Plt.	117,916.33	49,178.67	68,737.66	110,739.77	159,918.44	42,002.11	36%
151	Dennysville	433,703.86	300,531.52	133,172.34	342,522.48	643,054.00	209,350.14	48%
1998	Eagle Lake	890,569.89	254,718.89	635,851.00	740,000.00	994,718.89	104,149.00	12%
1400	East Machias	2,774,539.37	2,076,239.71	698,299.66	1,313,392.87	3,389,632.58	615,093.21	22%
157	East Millinocket	2,639,188.96	2,160,121.62	479,067.34	1,619,009.92	3,779,131.54	1,139,942.58	43%
1047	East Range CSD	189,174.44	44,306.78	144,867.66	262,239.00	306,545.78	117,371.34	62%
160	Easton	2,319,422.09	430,736.09	1,888,686.00		430,736.09	(1,888,686.00)	-81%
163	Eastport	1,576,159.06	544,873.40	1,031,285.66	1,813,328.47	2,358,201.87	782,042.81	50%
166	Edgecomb	2,176,821.11	421,528.11	1,755,293.00	3,098,672.00	3,520,200.11	1,343,379.00	62%
1663	Ellsworth	17,410,781.85	9,460,382.51	7,950,399.34	14,161,660.86	23,622,043.37	6,211,261.52	36%
1627	Eustis Public Schools	957,089.59	84,275.25	872,814.34	1,231,773.00	1,316,048.25	358,958.66	38%
174	Falmouth	30,875,393.55	10,147,511.55	20,727,882.00	38,510,325.00	48,657,836.55	17,782,443.00	58%
180	Fayette	1,843,038.71	534,595.71	1,308,443.00		534,595.71	(1,308,443.00)	-71%
1065	Five Town CSD	9,010,787.18	1,479,243.43	7,531,543.75	11,865,895.42	13,345,138.85	4,334,351.67	48%
275	Frenchboro	95,589.10	22,687.43	72,901.67	218,605.00	241,292.43	145,703.33	152%
188	Georgetown	1,623,722.72	122,894.24	1,500,828.48	2,625,761.00	2,748,655.24	1,124,932.52	69%
190	Gilead	360,227.71	130,734.37	229,493.34	399,983.00	530,717.37	170,489.66	47%
191	Glenburn	7,686,813.82	5,251,977.82	2,434,836.00	3,798,424.82	9,050,402.64	1,363,588.82	18%
193	Glenwood Plt.	-	-	-		-	-	0%
194	Gorham	38,963,350.64	23,703,809.30	15,259,541.34	26,525,777.00	50,229,586.30	11,266,235.66	29%
205	Grand Isle	369,507.08	193,635.74	175,871.34	215,697.34	409,333.08	39,826.00	11%
207	Grand Lake Stream Plt.	90,299.64	6,832.43	83,467.21	83,467.00	90,299.43	(0.21)	0%
1054	Great Salt Bay CSD	5,315,090.85	1,475,442.97	3,839,647.88	6,465,048.71	7,940,491.68	2,625,400.83	49%

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Maine Department of Education

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208	Greenbush	2,971,988.36	2,420,211.36	551,777.00	1,497,602.07	3,917,813.43	945,825.07	32%
210	Greenville	1,831,707.83	211,426.09	1,620,281.74		211,426.09	(1,620,281.74)	-88%
1664	Hancock	3,886,434.65	1,087,167.65	2,799,267.00	4,128,843.37	5,216,011.02	1,329,576.37	34%
217	Harmony	1,058,182.34	628,323.68	429,858.66	773,076.00	1,401,399.68	343,217.34	32%
219	Hermon	13,242,766.89	8,941,752.89	4,301,014.00	5,434,257.03	14,376,009.92	1,133,243.03	9%
224	Highland Plt.	35,835.58	6,572.88	29,262.70	10,000.00	16,572.88	(19,262.70)	-54%
225	Hope	1,992,042.19	902,044.94	1,089,997.25	2,405,165.00	3,307,209.94	1,315,167.75	66%
1009	Indian Island	1,971,154.28	1,896,899.94	74,254.34		1,896,899.94	(74,254.34)	-4%
1011	Indian Township	2,847,092.08	2,823,480.74	23,611.34		2,823,480.74	(23,611.34)	-1%
227	Isle Au Haut	49,990.16	1,958.00	48,032.16	191,733.71	193,691.71	143,701.55	287%
229	Islesboro	905,002.36	74,079.15	830,923.21	2,357,952.00	2,432,031.15	1,527,028.79	169%
235	Jefferson	5,283,871.87	2,439,368.21	2,844,503.66		2,439,368.21	(2,844,503.66)	-54%
237	Jonesboro	1,001,434.67	576,320.33	425,114.34	787,408.07	1,363,728.40	362,293.73	36%
239	Jonesport	1,057,034.55	218,636.92	838,397.63	1,687,588.70	1,906,225.62	849,191.07	80%
241	Kingsbury Plt.	-	-	-		-	-	0%
242	Kittery	14,172,062.23	1,852,347.12	12,319,715.11	18,436,986.00	20,289,333.12	6,117,270.89	43%
1351	Lake View Plt.	77,881.00	7,238.76	70,642.24	125,046.24	132,285.00	54,404.00	70%
247	Lakeville	50,449.85	9,682.56	40,767.29	40,767.29	50,449.85	-	0%
1665	Lamoine	2,244,141.60	275,388.30	1,968,753.30	2,999,668.18	3,275,056.48	1,030,914.88	46%
250	Lewiston	87,398,218.11	69,658,273.11	17,739,945.00	28,140,583.00	97,798,856.11	10,400,638.00	12%
2040	Limestone	3,213,235.95	2,687,497.61	525,738.34		2,687,497.61	(525,738.34)	-16%
263	Lincoln Plt.	-	-	-		-	-	0%
264	Lincolntonville	3,410,866.49	858,343.92	2,552,522.57	4,050,964.37	4,909,308.29	1,498,441.80	44%
266	Lisbon	16,531,723.87	11,747,670.53	4,784,053.34	7,840,164.00	19,587,834.53	3,056,110.66	18%
387	Long Island	326,119.36	30,311.86	295,807.50	523,213.00	553,524.86	227,405.50	70%
1401	Lowell	461,630.19	64,319.85	397,310.34	627,800.45	692,120.30	230,490.11	50%
277	Machias	3,618,848.78	2,574,543.78	1,044,305.00	1,674,790.64	4,249,334.42	630,485.64	17%
1412	Machiasport	1,009,091.12	133,810.08	875,281.04	1,322,380.92	1,456,191.00	447,099.88	44%
281	Macwahoc Plt.	58,139.27	6,775.15	51,364.12	51,364.12	58,139.27	-	0%
282	Madawaska	5,387,283.54	3,026,812.20	2,360,471.34	4,599,909.00	7,626,721.20	2,239,437.66	42%
290	Marshfield	851,932.77	577,313.11	274,619.66	437,215.97	1,014,529.08	162,596.31	19%
293	Meddybemps	59,757.06	8,935.95	50,821.11	50,821.00	59,756.95	(0.11)	0%
548	Medford	536,008.77	374,591.11	161,417.66	248,148.89	622,740.00	86,731.23	16%
294	Medway	1,716,384.82	1,251,991.82	464,393.00	1,335,212.00	2,587,203.82	870,819.00	51%
296	Milford	4,651,564.55	3,243,490.55	1,408,074.00		3,243,490.55	(1,408,074.00)	-30%
298	Millinocket	5,385,497.33	4,100,113.99	1,285,383.34	3,606,000.16	7,706,114.15	2,320,616.82	43%

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304	Monhegan Plt	77,210.69	15,481.50	61,729.19	306,683.50	322,165.00	244,954.31	317%
1058	Moosabec CSD	817,466.50	303,785.30	513,681.20	1,153,388.11	1,457,173.41	639,706.91	78%
1995	Moro Plt	17,865.69	6,901.35	10,964.34		6,901.35	(10,964.34)	-61%
311	Mount Desert	2,273,293.72	313,474.46	1,959,819.26	5,039,078.00	5,352,552.46	3,079,258.74	135%
616	MSAD 10	323,676.42	111,615.76	212,060.66	212,060.66	323,676.42	-	0%
696	MSAD 27	9,244,054.99	6,586,235.33	2,657,819.66	5,082,545.00	11,668,780.33	2,424,725.34	26%
798	MSAD 46	12,416,416.54	9,442,491.88	2,973,924.66	3,564,955.00	13,007,446.88	591,030.34	5%
994	MSAD 76	604,066.28	54,843.85	549,222.43	1,332,240.00	1,387,083.85	783,017.57	130%
1036	Mt Desert CSD	5,572,107.44	796,728.40	4,775,379.04	11,120,027.00	11,916,755.40	6,344,647.96	114%
315	Nashville Plt.	78,334.27	6,907.61	71,426.66		6,907.61	(71,426.66)	-91%
317	New Sweden	933,457.52	655,417.52	278,040.00	278,040.00	933,457.52	-	0%
316	Newcastle	1,342,474.99	402,008.77	940,466.22	1,296,052.82	1,698,061.59	355,586.60	26%
319	Nobleboro	3,104,902.78	564,698.44	2,540,204.34		564,698.44	(2,540,204.34)	-82%
321	Northfield	202,119.48	7,682.45	194,437.03	291,485.23	299,167.68	97,048.20	48%
1735	Northport	1,997,104.79	230,922.34	1,766,182.45	3,213,774.45	3,444,696.79	1,447,592.00	72%
335	Orient	192,175.87	20,110.65	172,065.22	172,065.22	192,175.87	-	0%
342	Orrington	6,743,190.38	3,995,559.38	2,747,631.00	3,860,771.00	7,856,330.38	1,113,140.00	17%
345	Otis	1,088,609.98	158,195.40	930,414.58		158,195.40	(930,414.58)	-85%
349	Pembroke	1,092,814.35	584,729.35	508,085.00	1,147,213.49	1,731,942.84	639,128.49	58%
351	Penobscot	1,392,309.02	128,193.63	1,264,115.39	2,154,360.11	2,282,553.74	890,244.72	64%
353	Perry	1,081,821.52	391,796.86	690,024.66	1,090,193.44	1,481,990.30	400,168.78	37%
1013	Pleasant Point	3,578,885.80	3,564,763.14	14,122.66		3,564,763.14	(14,122.66)	0%
359	Pleasant Rdge Pl	37,163.90	1,449.30	35,714.60		1,449.30	(35,714.60)	-96%
1509	Portage Lake	534,642.77	180,173.41	354,469.36		180,173.41	(354,469.36)	-66%
364	Portland	103,695,774.44	19,765,318.10	83,930,456.34	116,965,468.00	136,730,786.10	33,035,011.66	32%
389	Princeton	1,593,665.83	1,165,020.83	428,645.00	965,387.00	2,130,407.83	536,742.00	34%
399	Reed Plt.	133,755.52	16,934.13	116,821.39	116,821.39	133,755.52	-	0%
2195	Richmond	5,296,157.65	3,104,716.99	2,191,440.66		3,104,716.99	(2,191,440.66)	-41%
405	Robbinston	899,677.63	530,943.63	368,734.00	368,734.00	899,677.63	-	0%
408	Roque Bluffs	212,398.22	7,354.73	205,043.49	301,809.27	309,164.00	96,765.78	46%
1438	RSU 01 - LKRSU	30,749,790.35	16,456,770.30	14,293,020.05	21,066,166.00	37,522,936.30	6,773,145.95	22%
1445	RSU 02	20,720,388.30	12,424,204.30	8,296,184.00	16,522,575.51	28,946,779.81	8,226,391.51	40%
561	RSU 03/MSAD 03	16,052,023.44	9,420,438.48	6,631,584.96	11,410,515.09	20,830,953.57	4,778,930.13	30%
1446	RSU 04	17,918,441.84	11,636,503.18	6,281,938.66	10,385,005.03	22,021,508.21	4,103,066.37	23%
1449	RSU 05	26,681,250.28	7,414,082.60	19,267,167.68	32,539,736.22	39,953,818.82	13,272,568.54	50%
587	RSU 06/MSAD 06	45,489,784.85	22,564,173.19	22,925,611.66	35,461,469.97	58,025,643.16	12,535,858.31	28%

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		Allocation	ED 279 Section 5A	ED 279 Section 5A	Local Only Debt**	(2)+(4)	EPS Amount	Percent
601	RSU 07/MSAD 07	906,788.45	125,807.52	780,980.93	2,658,638.00	2,784,445.52	1,877,657.07	207%
603	RSU 08/MSAD 08	2,322,997.35	307,112.03	2,015,885.32	4,162,411.14	4,469,523.17	2,146,525.82	92%
1508	RSU 09	33,026,285.93	22,772,443.06	10,253,842.87	14,682,639.00	37,455,082.06	4,428,796.13	13%
1450	RSU 10	28,384,678.25	20,362,168.92	8,022,509.33	14,465,743.34	34,827,912.26	6,443,234.01	23%
617	RSU 11/MSAD 11	23,927,273.11	16,268,595.13	7,658,677.98	13,442,761.75	29,711,356.88	5,784,083.77	24%
1451	RSU 12	20,086,694.47	11,434,189.27	8,652,505.20	14,626,449.06	26,060,638.33	5,973,943.86	30%
1452	RSU 13	23,109,785.04	7,602,380.42	15,507,404.62		7,602,380.42	(15,507,404.62)	-67%
1455	RSU 14	43,165,319.31	17,713,665.55	25,451,653.76	41,015,851.83	58,729,517.38	15,564,198.07	36%
635	RSU 15/MSAD 15	24,849,016.29	11,834,758.29	13,014,258.00	18,778,258.00	30,613,016.29	5,764,000.00	23%
1456	RSU 16	22,026,348.36	13,110,091.04	8,916,257.32	13,586,949.00	26,697,040.04	4,670,691.68	21%
646	RSU 17/MSAD 17	40,309,385.94	22,417,756.74	17,891,629.20	25,382,068.36	47,799,825.10	7,490,439.16	19%
1457	RSU 18	33,807,017.92	15,766,509.81	18,040,508.11	27,396,759.05	43,163,268.86	9,356,250.94	28%
1458	RSU 19	28,669,907.24	20,373,281.90	8,296,625.34	12,797,862.54	33,171,144.44	4,501,237.20	16%
1459	RSU 20	7,370,406.13	3,515,800.79	3,854,605.34	7,112,761.00	10,628,561.79	3,258,155.66	44%
1460	RSU 21	36,360,228.85	6,213,823.87	30,146,404.98	45,962,042.23	52,175,866.10	15,815,637.25	43%
1615	RSU 22	30,768,625.16	21,483,854.48	9,284,770.68	13,309,993.02	34,793,847.50	4,025,222.34	13%
1461	RSU 23	10,565,837.23	2,042,539.60	8,523,297.63		2,042,539.60	(8,523,297.63)	-81%
1462	RSU 24	15,069,851.46	6,295,594.79	8,774,256.67	15,196,716.24	21,492,311.03	6,422,459.57	43%
1464	RSU 25	14,258,580.27	8,280,830.59	5,977,749.68	8,739,034.97	17,019,865.56	2,761,285.29	19%
1465	RSU 26	9,735,191.67	6,144,393.33	3,590,798.34	8,452,440.95	14,596,834.28	4,861,642.61	50%
703	RSU 28/MSAD 28	9,641,176.20	1,204,133.65	8,437,042.55	14,681,435.85	15,885,569.50	6,244,393.30	65%
707	RSU 29/MSAD 29	14,694,351.07	11,725,943.07	2,968,408.00	4,191,190.00	15,917,133.07	1,222,782.00	8%
713	RSU 30/MSAD 30	3,154,775.89	2,342,897.53	811,878.36	2,154,001.21	4,496,898.74	1,342,122.85	43%
718	RSU 31/MSAD 31	5,121,916.20	3,234,223.20	1,887,693.00	3,694,758.89	6,928,982.09	1,807,065.89	35%
722	RSU 32/MSAD 32	3,674,591.81	2,912,188.47	762,403.34	1,848,372.38	4,760,560.85	1,085,969.04	30%
726	RSU 33/MSAD 33	2,872,079.59	1,932,149.91	939,929.68	1,343,051.00	3,275,200.91	403,121.32	14%
1466	RSU 34	17,488,708.45	12,427,497.79	5,061,210.66	7,856,663.69	20,284,161.48	2,795,453.03	16%
743	RSU 35/MSAD 35	27,264,403.85	13,958,203.85	13,306,200.00	20,979,850.00	34,938,053.85	7,673,650.00	28%
753	RSU 37/MSAD 37	7,879,629.62	3,861,730.94	4,017,898.68	5,756,565.55	9,618,296.49	1,738,666.87	22%
1467	RSU 38	14,049,028.62	5,839,566.60	8,209,462.02	15,177,334.02	21,016,900.62	6,967,872.00	50%
1468	RSU 39	16,559,632.64	13,731,127.30	2,828,505.34	5,348,066.34	19,079,193.64	2,519,561.00	15%
765	RSU 40/MSAD 40	26,328,167.50	15,024,738.16	11,303,429.34	22,622,270.09	37,647,008.25	11,318,840.75	43%
774	RSU 41/MSAD 41	8,600,700.78	7,261,474.78	1,339,226.00	2,441,565.77	9,703,040.55	1,102,339.77	13%
780	RSU 42/MSAD 42	3,660,533.00	2,430,206.00	1,230,327.00	2,225,200.00	4,655,406.00	994,873.00	27%
789	RSU 44/MSAD 44	7,339,538.96	625,976.27	6,713,562.69	11,732,707.00	12,358,683.27	5,019,144.31	68%
795	RSU 45/MSAD 45	3,761,715.12	2,874,414.44	887,300.68	1,474,366.00	4,348,780.44	587,065.32	16%

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ORG_ID	School Administrative Unit	(1) EPS Total Allocation	(2) State Allocation ED 279 Section 5A	(3) Local Required ED 279 Section 5A	(4) Local Raised Excluding Local Only Debt**	(5) Total State/Local (2)+(4)	(6) Over or Under EPS Amount	(7) Under EPS Percent
826	RSU 49/MSAD 49	24,306,627.99	16,952,028.65	7,354,599.34	12,471,131.18	29,423,159.83	5,116,531.84	21%
1500	RSU 50	4,463,839.69	3,013,600.09	1,450,239.60	2,755,427.62	5,769,027.71	1,305,188.02	29%
839	RSU 51/MSAD 51	31,025,111.16	15,688,998.50	15,336,112.66	32,292,409.29	47,981,407.79	16,956,296.63	55%
847	RSU 52/MSAD 52	27,219,638.25	18,814,665.59	8,404,972.66	14,927,268.00	33,741,933.59	6,522,295.34	24%
854	RSU 53/MSAD 53	10,446,401.87	7,278,621.55	3,167,780.32	6,464,916.09	13,743,537.64	3,297,135.77	32%
860	RSU 54/MSAD 54	39,118,920.89	26,113,379.23	13,005,541.66	16,085,774.44	42,199,153.67	3,080,232.78	8%
874	RSU 55/MSAD 55	13,586,017.87	7,098,417.89	6,487,599.98	8,357,221.51	15,455,639.40	1,869,621.53	14%
1826	RSU 56	11,115,281.78	7,620,914.78	3,494,367.00	6,299,597.47	13,920,512.25	2,805,230.47	25%
888	RSU 57/MSAD 57	39,211,156.35	16,147,916.74	23,063,239.61	32,589,891.00	48,737,807.74	9,526,651.39	24%
898	RSU 58/MSAD 58	7,241,057.81	4,675,366.47	2,565,691.34	5,157,871.11	9,833,237.58	2,592,179.77	36%
905	RSU 59/MSAD 59	7,181,196.84	4,738,968.50	2,442,228.34	5,280,125.07	10,019,093.57	2,837,896.73	40%
913	RSU 60/MSAD 60	37,737,474.74	21,408,693.06	16,328,781.68	24,755,560.00	46,164,253.06	8,426,778.32	22%
922	RSU 61/MSAD 61	21,758,885.32	3,629,659.12	18,129,226.20	24,835,874.00	28,465,533.12	6,706,647.80	31%
932	RSU 63/MSAD 63	8,633,978.03	4,424,871.69	4,209,106.34	6,730,632.36	11,155,504.05	2,521,526.02	29%
936	RSU 64/MSAD 64	14,553,323.41	10,836,083.07	3,717,240.34	5,557,899.00	16,393,982.07	1,840,658.66	13%
944	RSU 65/MSAD 65	-	-	-	148,800.00	148,800.00	148,800.00	100%
1469	RSU 67	9,939,294.31	6,421,867.63	3,517,426.68	5,831,761.58	12,253,629.21	2,314,334.90	23%
951	RSU 68/MSAD 68	11,846,441.36	7,813,206.36	4,033,235.00	4,750,716.00	12,563,922.36	717,481.00	6%
957	RSU 70/MSAD 70	5,663,567.51	3,728,085.70	1,935,481.81	2,530,064.12	6,258,149.82	594,582.31	10%
1733	RSU 71	20,459,718.50	10,756,894.84	9,702,823.66	15,558,496.90	26,315,391.74	5,855,673.24	29%
969	RSU 72/MSAD 72	17,778,127.11	7,938,208.19	9,839,918.92	13,656,952.27	21,595,160.46	3,817,033.35	21%
1498	RSU 73	19,705,451.55	14,735,817.55	4,969,634.00	8,773,637.26	23,509,454.81	3,804,003.26	19%
976	RSU 74/MSAD 74	8,470,850.05	4,768,105.42	3,702,744.63	6,858,997.00	11,627,102.42	3,156,252.37	37%
984	RSU 75/MSAD 75	38,249,076.50	20,873,296.81	17,375,779.69	20,873,296.81	20,873,296.81	(17,375,779.69)	-45%
1480	RSU 78	2,686,294.62	379,833.48	2,306,461.14	4,834,910.15	5,214,743.63	2,528,449.01	94%
551	RSU 79/MSAD 01	21,589,986.32	16,032,606.64	5,557,379.68	9,179,125.52	25,211,732.16	3,621,745.84	17%
570	RSU 80/MSAD 04	6,681,538.35	3,728,025.35	2,953,513.00	4,850,695.55	8,578,720.90	1,897,182.55	28%
626	RSU 82/MSAD 12	1,828,666.67	874,504.01	954,162.66	874,504.01	874,504.01	(954,162.66)	-52%
628	RSU 83/MSAD 13	2,733,486.43	1,395,584.43	1,337,902.00	2,418,772.27	3,814,356.70	1,080,870.27	40%
633	RSU 84/MSAD 14	1,661,579.08	919,405.76	742,173.32	1,470,927.34	2,390,333.10	728,754.02	44%
662	RSU 85/MSAD 19	1,535,773.00	171,391.00	1,364,382.00	2,439,636.00	2,611,027.00	1,075,254.00	70%
664	RSU 86/MSAD 20	6,047,433.60	4,803,645.94	1,243,787.66	2,703,534.26	7,507,180.20	1,459,746.60	24%
681	RSU 87/MSAD 23	9,914,360.67	7,061,251.01	2,853,109.66	4,861,543.02	11,922,794.03	2,008,433.36	20%
685	RSU 88/MSAD 24	3,725,901.70	3,010,582.10	715,319.60	715,319.60	3,725,901.70	-	0%
1997	RSU 89	3,643,862.84	2,595,630.90	1,048,231.94	2,595,630.90	2,595,630.90	(1,048,231.94)	-29%
1662	Saco	39,067,390.39	19,506,945.39	19,560,445.00	31,329,812.00	50,836,757.39	11,769,367.00	30%

Based on budget data submitted by school administrative units into the Maine Education Financial System

*School administrative units has not submitted or successfully submitted data into the Maine Education Financial System

Maine Department of Education

2024-2025 School Budgets -- Over/Under 100% EPS

FY25 Budget Data as of September 23, 2025

**SAU Budget data as reported to Maine DOE = Local Required + Local Additional

		*Budget file not submitted in MEFS						
ORG_ID	School Administrative Unit	(1) EPS Total Allocation	(2) State Allocation ED 279 Section 5A	(3) Local Required ED 279 Section 5A	(4) Local Raised Excluding Local Only Debt**	(5) Total State/Local (2)+(4)	(6) Over or Under EPS Amount	(7) Under EPS Percent
1738	Saint George	4,320,854.18	776,962.98	3,543,891.20	6,416,013.30	7,192,976.28	2,872,122.10	66%
416	Sanford	52,955,709.46	40,473,809.80	12,481,899.66	16,563,113.05	57,036,922.85	4,081,213.39	8%
427	Scarborough	41,756,972.78	7,799,241.44	33,957,731.34	50,863,903.00	58,663,144.44	16,906,171.66	40%
1996	Sebago	2,935,526.35	418,537.80	2,516,988.55	4,622,915.00	5,041,452.80	2,105,926.45	72%
1359	Seboeis Plt.	-	-	-	-	-	-	0%
434	Sedgwick	1,952,724.62	405,409.96	1,547,314.66	2,677,002.40	3,082,412.36	1,129,687.74	58%
436	Shirley	400,635.94	164,412.28	236,223.66	-	164,412.28	(236,223.66)	-59%
440	South Bristol	1,364,945.70	188,537.14	1,176,408.56	-	188,537.14	(1,176,408.56)	-86%
444	South Portland	49,783,064.74	14,700,816.08	35,082,248.66	49,349,776.00	64,050,592.08	14,267,527.34	29%
442	Southport	444,672.44	50,203.05	394,469.39	1,067,696.55	1,117,899.60	673,227.16	151%
456	Southwest Harbor	2,105,327.96	381,162.86	1,724,165.10	4,261,660.00	4,642,822.86	2,537,494.90	121%
462	Surry	2,265,488.48	205,702.82	2,059,785.66	3,409,113.89	3,614,816.71	1,349,328.23	60%
464	Talmadge	106,617.81	59,284.81	47,333.00	47,333.00	106,617.81	-	0%
465	The Forks Plt.	-	-	-	30,125.00	30,125.00	30,125.00	100%
466	Tremont	2,087,937.61	343,084.11	1,744,853.50	4,166,727.00	4,509,811.11	2,421,873.50	116%
468	Trenton	2,849,075.96	345,812.99	2,503,262.97	4,786,108.00	5,131,920.99	2,282,845.03	80%
470	Upton	71,269.19	9,482.07	61,787.12	145,963.00	155,445.07	84,175.88	118%
471	Vanceboro	108,070.24	41,539.24	66,531.00	-	41,539.24	(66,531.00)	-62%
473	Vassalboro	7,716,519.82	5,122,141.82	2,594,378.00	4,167,035.74	9,289,177.56	1,572,657.74	20%
475	Veazie	3,463,096.71	1,687,943.71	1,775,153.00	3,453,533.47	5,141,477.18	1,678,380.47	48%
477	Waite	130,830.27	67,167.93	63,662.34	63,662.00	130,829.93	(0.34)	0%
480	Waterville	23,256,437.65	17,436,023.31	5,820,414.34	10,793,988.30	28,230,011.61	4,973,573.96	21%
1060	Wells-Ogunquit CSD	18,715,575.42	1,938,392.73	16,777,182.69	26,198,066.44	28,136,459.17	9,420,883.75	50%
491	Wesley	124,286.81	9,931.76	114,355.05	229,481.04	239,412.80	115,125.99	93%
1736	West Bath	2,740,861.69	298,342.60	2,442,519.09	-	298,342.60	(2,442,519.09)	-89%
1354	West Forks	96,610.81	7,236.08	89,374.73	139,764.73	147,000.81	50,390.00	52%
495	Westbrook	34,625,085.07	16,956,525.73	17,668,559.34	27,798,361.08	44,754,886.81	10,129,801.74	29%
503	Westmanland	23,612.37	7,415.97	16,196.40	23,612.37	31,028.34	7,415.97	31%
1413	Whiting	553,069.76	63,580.14	489,489.62	856,186.18	919,766.32	366,696.56	66%
508	Whitneyville	332,596.64	230,758.98	101,837.66	152,242.31	383,001.29	50,404.65	15%
509	Willimantic	232,873.80	25,840.21	207,033.59	-	25,840.21	(207,033.59)	-89%
518	Winslow	14,440,060.08	9,607,239.42	4,832,820.66	9,474,434.98	19,081,674.40	4,641,614.32	32%
1737	Winterville Plt.	348,414.94	102,150.94	246,264.00	246,264.00	348,414.94	-	0%
524	Winthrop	9,959,404.76	5,088,739.76	4,870,665.00	7,756,665.00	12,845,404.76	2,886,000.00	29%
1671	Wiscasset	5,880,240.62	2,371,971.62	3,508,269.00	6,802,725.00	9,174,696.62	3,294,456.00	56%
532	Woodland	1,929,620.90	1,488,177.24	441,443.66	677,370.34	2,165,547.58	235,926.68	12%

Based on budget data submitted by school administrative units into the Maine Education Financial System

*School administrative units has not submitted or successfully submitted data into the Maine Education Financial System

County Tax Assessments

Prepared by Maine Municipal Association

10/2025

	2023	2024	+/-	2025	+/-	2026	+/-
Androscoggin	12,320,605	13,902,608	+11%	15,218,690	+9%		
Aroostook*+	8,099,079	5,010,040	X	10,909,712	X	12,786,398	+15%
Cumberland	35,385,142	37,267,759	+5%	39,091,943	+5%	42,119,605	+7%
Franklin*		7,941,424		8,531,360	+7%	9,928,502	+14%
Hancock*	7,269,323	8,463,102	+14%	9,730,170	+13%		
Kennebec	13,604,538	14,280,820	+5%	18,265,028	+22%	20,730,082	+12%
Knox*^	9,801,769	11,443,170	+14%	12,597,901	+9%		
Lincoln	12,309,500	13,478,700	+9%				
Oxford*	8,371,668						
Penobscot*	20,447,502	22,193,418	+8%	24,332,699	+9%		
Piscataquis*	3,525,204	3,794,443	+7%	4,172,446	+9%		
Sagadahoc	9,599,767	10,312,285	+7%	11,781,051	+12%		
Somerset*	11,368,971	12,547,930	+9%	12,981,312	+3%	13,029,640	+3%
Waldo*	9,702,057	11,647,441	+17%	12,015,717	+3%		
Washington*	6,591,396	7,352,889	+10%	9,008,345	+18%		
York	18,675,230	19,664,806	+5%	21,552,830	+9%		

* the tax portion of the unorganized territories not included in these figures

+ Aroostook county switched from a calendar to fiscal year between 2023 and 2025.

^ Does not include Dispatch/PSAP fees